

481—103.16(10A,99B) Reports. Each organization which conducts bingo shall submit a report of all transactions for each calendar quarter. The quarterly report form shall be provided by the department.

1. The first quarter is from January 1 to March 31;
2. The second quarter is from April 1 to June 30;
3. The third quarter is from July 1 to September 30;
4. The fourth quarter is from October 1 to December 31.

Reports written on forms provided by the department are due 30 days after the end of the quarter. When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day. 481—subrule 100.8(2) contains further specific information.

The department may require a qualified organization to submit records of specific occasions with the quarterly report.

All transactions of any school group or parent support group using a district license shall be on the quarterly report.

This rule is intended to implement Iowa Code sections 99B.2(4) and 99B.16.